



OFFICE OF THE ATTORNEY GENERAL OF TEXAS  
AUSTIN

GROVER SELLERS  
ATTORNEY GENERAL

Hon. T. M. Trimble, First Assistant  
State Superintendent of Public Instruction  
Austin, Texas

Dear Sir:

Opinion No. 0-6741

Re: Under facts submitted  
whether it is necessary  
to hold a tax election  
in a school district  
after it withdrew from  
consolidation -

We are in receipt of your request of  
July 25th. inst., as follows:

"Your consideration and opinion  
on the problem presented in the enclosed  
letter from Mr. L. H. Griffin, County Super-  
intendent of Bowie County, will be greatly  
appreciated."

We quote from Mr. Griffin's letter as  
follows:

"Acting under Article 2815, Sections  
A and B, a former common school district has  
withdrawn from a consolidation. This dis-  
trict had a bond issue when it voted into  
the consolidation, and a \$1.00 tax rate. I  
took it for granted that when the district  
voted out of the consolidation it took its  
original boundary lines as of the time it  
consolidated, and it also took its tax rate  
as of the date of the time it consolidated.  
The two boards agreed on the amount of bonded  
indebtedness this district should assume. No  
tax election was held.

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"After thinking this thing through it occurred to me that there was a possibility that it would be necessary to hold a tax election in the district after it withdrew from the consolidation. Please advise me if this will be necessary. We would certainly hate to hold this election in the district, but if it is necessary to make the tax levy valid, of course we could do it. Since a specific plan was set out for the bonded indebtedness I believed that the tax rate was automatically that which the district had at the time of the consolidation. Please advise me at your very earliest convenience in regard to this, because if we must hold an election we want to do it at the earliest date practical."

Article 2815, V. A. C. S., reads as follows:

"(a) Such consolidated districts may, in the same manner provided for their consolidation be dissolved and the districts included therein restored to their original status, except that it shall not be necessary to provide polling places in each district. Each such district when so restored shall assume and be liable for its prorata part of the outstanding financial obligations of the consolidated district, such prorata part to be based on the relation the total assessed valuation of all property in the district bears to the total assessed valuation of property in the consolidated district, as shown by the assessment rolls of the district for the current year. No election for the dissolution of said consolidated districts shall be held until three (3) years have elapsed after the date of the election at which such districts were consolidated.

"(b) On the petition of twenty (20), or a majority of the legally qualified voters of any common school district, or independent school district, praying for the withdrawal from a consolidated district, if three (3) years have elapsed after the date of the election at which such districts were consolidated, the County Judge shall give notice of the date of such election by publication of the order in some newspaper published in the county for twenty (20) days prior

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to the date on which such elections are ordered, or by posting a notice of such election in the district desiring the election. The Commissioners' Court shall at its next meeting canvass the returns of such election, and if the votes cast in said district show a majority in favor of withdrawing from the consolidation, the Court shall declare the district severed and it shall be restored to its original status. Each such district when so restored shall assume and be liable for its prorata part of the outstanding financial obligations of the consolidated district, such prorata part to be based on the relation the total assessed valuation of all property in the district bears to the total assessed valuation of property in the consolidated district, as shown by the assessment rolls of the district for the current year." (Underscoring ours)

The above quoted article provides that the school districts when severed from consolidation shall be restored (with certain exceptions and conditions) to their original status.

It is our opinion under the facts stated that it is not necessary to have the tax election inquired about to make the \$1.00 tax rate levy valid.

Very truly yours

ATTORNEY GENERAL OF TEXAS

*Wm. J. Fanning*

By

Wm. J. Fanning  
Assistant

WJF:BT

